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KERALA GAZETTE

EXTRAORDINARY

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NOTIFICATIONS.

No. H1-15501/58/RD-1.

Dated, Trivandrum, 17th November 1958.

I

In exercise of the powers conferred by sub-section (2) of section 1 of the General Sales Tax (Amendment) Act, 1958 (Act 21 of 1958), the Government of Kerala hereby appoint the first day of December 1958 as the date on which Sections 4 and 5 of the said Act shall come into force.

II

In exercise of the powers conferred by section 24 of the General Sales Tax Act, 1125 (Act XI of 1125) the Government of Kerala hereby make the following amendments to the General Sales Tax Rules, 1950, the same having been previously published as required by the sub-section (4) of the said Section, namely:—

AMENDMENTS.

In the said Rules—

1. After clause (k) of Rule 3, the following shall be inserted as clause (l), namely:—

"(l) 'Place of Business' means any place where a dealer purchases or sells any goods or stores goods or keeps accounts of his purchases or sales or both".

2. For the existing Rule 27, the following shall be substituted, namely:—

"27 (1) Every person licensed or registered under this Act, every dealer liable to get himself registered under this Act and every other dealer who is so required by an assessing or

licensing authority by notice served shall keep and maintain a true and correct account in any of the languages specified in Section 16, showing: —

(i) the value of the goods produced, manufactured, bought and sold by him, and

(ii) the name and address of each of the persons from whom goods were purchased, supported by a bill or delivery note issued by the seller and duly signed and dated.

2. (a) Every dealer shall issue a bill or cash memorandum in respect of every sale involving an amount of Rs. 5 or more and in all other cases on demand by the purchaser.

(b) Every such bill or cash memorandum shall be duly signed and dated by the dealer or by his manager or agent or cashier and a true copy of such bill or cash memorandum also signed and dated as aforesaid shall be kept by the dealer.

3. The bills or cash memoranda issued by a dealer shall be serially numbered and in each of the bills or cash memoranda issued, the dealer shall specify the full name and style of his business, the particulars of goods sold and the price thereof, and in the case of sales exceeding Rs. 25 the full name and address of the purchaser.

4. Every dealer who delivers goods to a retail dealer, in pursuance of a sale or sales effected to him shall, where a sale bill is not issued, issue a delivery note in Form XXXIII in duplicate duly signed by him, his manager or agent or cashier. The delivery note shall be serially numbered for each year.

5. Every dealer carrying on business in the goods specified in Schedule I shall where he is not liable to tax in such goods, by reason of his not being the first seller or the last purchaser of them in the State, obtain a declaration in Form XXXIV from the person who sold the goods to him that they had suffered the single point tax at his (seller's) hands or at the hands of any other as mentioned in the declaration.

6. Accounts maintained by dealers and licensees together with all vouchers relating to stocks, output, purchases, deliveries and sales shall be preserved by them for a period of three years after the close of the year to which they relate".

3. After Rule 27 A, the following Rule shall be inserted as Rule 27 B, namely : —

"27 B. Every registered dealer shall keep the current books of accounts at the place or places of business entered in the certificate of registration".

4. After Rule 28, the following Rules shall be inserted as Rule 28 A and 28 B, namely : —

"28 A (1). The driver or any other person in charge of a goods vehicle or boat shall stop the vehicle or boat, as the case may be, at a check post or a barrier and keep it stationary as long as it is required by the Officer-in-charge of the check post or any other Officer of the Sales-tax Department not below the rank of an Assistant Sales Tax Officer, with assessing powers

and allow examination of the goods in the vehicles or the boat and inspection of all the records connected with the goods in the vehicle or boat.

2. (a) If, on such inspection by any such officer, it is found that any dealer is transporting goods in such vehicle or boat, not covered by a delivery note or a bill of sale and by an entry in the goods vehicle record or trip sheet or log book, such officer may order their unloading and confiscate them after following the procedure prescribed in sub-rule (3).

(b) Where any officer orders unloading of the goods he shall issue a receipt giving the description and quantity of the goods unloaded and delivered to him by the driver or other person in charge of the vehicle or boat and obtain his acknowledgement.

3. Any such officer shall before ordering confiscation of the goods give the owner of the goods, if present in the vehicle or boat, as the case may be, an opportunity of being heard. If such person is not present, the officer shall make such inquiries as he deems fit, ascertain the name and address of such person and if the name and address of such person are ascertainable give him an opportunity of being heard before ordering confiscation.

4. The goods confiscated shall be sold in public auction. A copy of the orders of confiscation shall be served on the owner of the goods.

5. If the goods confiscated are of a perishable nature, their sale shall not be postponed on account of a revision having been preferred against the orders of confiscation.

6. If any order directing confiscation is reversed on revision, the goods confiscated if they have not been sold before such reversal comes to the knowledge of the officer conducting the sale, or if they have been sold, the proceeds thereof, shall be dealt with as prescribed in sub-rule (8).

7. Where a confiscation was ordered for the reason that the owner was not ascertainable, such person or any person on his behalf may appear before the Officer ordering the confiscation, and satisfy him with relevant record regarding the *bona fides* of the transport of the goods in question. If the officer is satisfied that there has been no evasion of tax, he may, for reasons to be recorded in writing order the release of the confiscated goods. The Officer, shall also specify in his orders the amount due to be paid towards the charges, if any, incurred by the State for the safe custody of the goods and other incidental charges. If the Officer is not so satisfied, he may after recording the reasons therefor, order that the sale under sub-rule (4) may be proceeded with.

8. Goods ordered to be released or the proceeds thereof referred to in sub-rule (6), if they have been sold, shall be given up or paid as the case may be, by the officer-in-charge thereof, to the owner of the goods or his agent on payment of or after deducting the charge incurred by the State.

9. The declaration referred to in sub-section 2 of Section 16A shall be in Form XXXV.

28B (1) At any place other than a check post or a barrier, the driver or any other person in charge of a goods vehicle or boat shall stop on demand by an officer of the department not below the rank of an Assistant Sales Tax Officer with assessing powers and keep it stationary as long as it is, required and allow examination of the goods in the vehicle or the boat and inspection of all the records connected with the goods in the vehicle or boat.

(2) If on such inspection by such officer it is found that any dealer is transporting goods in a vehicle or boat not covered by a delivery note or a bill of sale and by an entry in the goods vehicle record or trip sheet or log book, such officer may order their unloading and confiscate them after following the procedure prescribed in rule 28(A) (3).

(3) The procedure laid down in rule 28A shall apply for the disposal of the goods confiscated under sub-rule (2) ".

5. Between the words "The Sales Tax Officer" and "and the Inspecting Assistant Commissioner of Sales-tax", occurring in Rule 46, the words "Assistant Sales Tax Officer" with assessing powers shall be inserted.

6. After Rule 52 the following shall be added as Rules 53 and 54, namely:—

"53. The Board of Revenue, may either *suo motu* or on application, for reasons to be recorded in writing, transfer in appeal pending before an Appellate Assistant Commissioner of Sales Tax to another appellate Assistant Commissioner of Sales Tax. The order of transfer shall be communicated to the appellant, to every other party affected by the order, to the assessing authority against whose order the appeal was preferred and to the Appellate Assistant Commissioners of Sales Tax concerned.

54. The Board of Revenue, may, either *suo motu* or on application for reasons to be recorded in writing, transfer a revision petition pending before a Deputy Commissioner of Sales Tax to another Deputy Commissioner of Sales Tax. The order of transfer shall be communicated to the petitioner, to every other party affected by the order, to the Appellate Assistant Commissioner of Sales Tax, against whose order the revision petition was preferred and to the Deputy Commissioners of Sales Tax concerned.

7. After Form XXXII, the following forms shall be added as Form XXXIII, XXXIV and XXXV.

FORM XXXIII

Delivery Note.

[(*See Rule 27* (*4*)]

1. Full name and address of the selling dealer and Registration Certificate No. under the General Sales Tax Act.
2. Full name and address of the buying dealer and Registration Certificate No. under the General Sales Tax Act.

3. Description of the goods.
4. Quantity or weight.
5. Value of the goods.
6. Name of the person to whom delivered.
7. Relationship of the person referred to in item 6 to the buyer.
8. Signature of the person taking delivery of the goods.
9. Signature of the person delivering the goods on behalf of the seller.
10. Relation of the person referred to in item (9) to the seller.

FORM XXXIV

Declaration to be furnished by a dealer in respect of goods mentioned in Schedule I.

[*See Rule* 27 (5)]

1. I/We............ ....(full address) dealer/s in...................(specify the nature of the goods) sold/purchase .... (Goods .... (quantity) for Rs.............(value) to/from M/s........... ....in my/our/his/their sale bill/delivery Note No........dated..............

2. I am/we are................the seller (s) /the purchaser(s) in the State liable to tax under the General Sales Tax Act, 1125 and I/We shall pay tax on the above sale/purchase.

Or

The above goods have already suffered tax at the hands of M/s.........................(full address) who are dealers in the State and from whom I purchased them in their sale bill/ delivery Note No..........dated............for.............. (Value).

3. My/our Registration No. is...........and the assessment No. is..............

I am/we are on the rolls of the Assistant Sales Tax Officer/ Sales Tax Officer/..............(Place)

Place:

Date:

Signature and relationship of the person signing this declaration to the seller.

NOTE: In paragraph 2 indicate whether you are 1st or 2nd or 3rd seller or 1st, 2nd or 3rd or the last purchaser in the State.

FORM XXXV

DECLARATION

[*See Rule 28-A (9)*]

Place..............

Date ....

To

The Officer in charge of the Check Post or barrier/
The Assessing Authority.

1. No. of the Vehicle.
2. Name and address of the person making the declaration.
3. Status.
4. Description of the goods.

Sl. No.	Description of the goods.	Quantity.	Value	Name and address of the person from whom goods were bought.	Name and address of the person to whom goods were sold.
(1)	(2)	(3)	(4)	(5)	(6)

I,..............hereby declare that the information furnished in the above statement is true to the best of my knowledge and belief.

.... Signature.

This Notification shall come into force with effect from 1st December 1958.

By order of the Governor,
K. K. RAMANKUTTY,
Secretary.

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